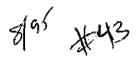
PHOENIX MARKETING & RESEARCH, INC.



4132 Sunrise Highway, Oakdale, New York 11769 • (516) 244-2930 FAX (516) 244-2749

August 28,1995

Jose Fontanez
Manager Community Events
Philip Morris USA
120 Park Ave
New York, N. Y. 10017

Dear Jose,

The following information details our efforts on behalf of the Marlboro brand at Irish Festival Belmont Park, N.Y...We utilized 162.5 labor hours and included copies of the time sheets. The number of Name Gen cards collected between Aug. 25, 26 and 27 was 1004.

Thank you for the opportunity to be of service to you and the Marlboro brand. If you have any questions please feel free to call me.

Very Truly Yours

Dale P. Martin Account Manager

DPM/bh

cc: